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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 135/2024

PR COMMISSIONER OF INCOME TAX CENTRAL 03 ..... Appellant

Through: Mr. Abhishek Maratha, SSC with Ms. Nupur Sharma & Mr. Parth Semwal, Advs.

versus

MS TEHRI PULP AND PAPER LTD 9 ..... Respondent

Through: None

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **26.02.2024**

CM APPL. 11393/2024 (195 Days Delay)

1. This is an application filed by the appellant seeking condonation of 195 days delay in filing the present appeal. For the reasons stated in the application, the delay of 195 days in filing the appeal is condoned.

2. Application is disposed of.

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3. Mr. Maratha, learned counsel appearing for the appellant fairly concedes that the issue of fatality which attaches to a failure to issue a notice under Section 143(2) of the Income Tax Act, 1961 ["**Act**"] pursuant to commencement of proceedings under Section 147 of the Act, would not stand saved in light of the decision of the Court in **Principal Commissioner of Income Tax vs. Jai Shiv Shankar**

Traders Pvt. Ltd. [(2016) 383 ITR 448 (Delhi)].

4. In view of the aforesaid, we find that the appeal raises no substantial question of law. It shall consequently stand dismissed.

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 26, 2024/kk